

wise is not taxable under this subsection] *provided, however, that this exemption shall not apply to casual sales for amounts of \$1,000 or more, and/or which are made through an auctioneer or other regular dealer.*

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1969.*

Approved May 2, 1969.

CHAPTER 425

(Senate Bill 228)

AN ACT to add new Section 360A to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Retail Sales Tax Act," to follow immediately after Section 360 thereof; and to repeal and re-enact, with amendments, Sections 333, 361 and 399 of said Code and title, subtitles "Retail Sales Tax Act," and "Maryland Use Tax," respectively, to provide for issuance of Direct Pay Permits by the Comptroller to authorize direct payment to the Comptroller of sales and use taxes imposed on purchase, use, storage or other consumption of tangible personal property, or services.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Section 360A be and it is hereby added to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Retail Sales Tax Act," to follow immediately after Section 360 thereof; and that Sections 333, 361 and 399 of said Code and title, subtitles "Retail Sales Tax Act," and "Maryland Use Tax," be and they are hereby repealed and re-enacted, with amendments, all to read as follows:*

360A.

Upon application by any licensee registered under this Act, the Comptroller in his discretion, may issue to the applicant subject to terms and conditions the Comptroller deems reasonable and necessary, a permit to be known as a Direct Payment Permit authorizing the permittee to make direct payment to the Comptroller of any sales tax or use tax imposed on any purchase, use, storage, or other consumption of tangible personal property or services by the permittee. The permittee may elect to pay the taxes directly to the Comptroller and for that purpose may issue to the vendor or lessor selling or furnishing the tangible personal property or services subject to the taxes evidence of his Direct Payment Permit assuming the payment of the taxes. Receipt of evidence of a Direct Payment Permit discharges the vendor or lessor from any duty to collect or liability for the taxes. Such Direct Payment Permit may be revoked by the Comptroller for cause at any time.

333.

It shall be presumed that all sales of tangible personal property and services mentioned in this subtitle are subject to tax until the